ATTACHMENT A

APPENDIX B

PACIFIC GAS AND ELECTRIC COMPANY Electric Department OTHER PRODUCTION EXPENSE

(Thousands of 1996 Dollars Unless Otherwise Indicated)

	Account		
Line No.	No.	Description	Adopted
		Overskien	
_		Operation	2 225
1	548	Other Power Generation Expenses-Elec	3,235
2	549	Misc Other Power Generation Expenses-Elec	25
3		Total Operation	3,260
		Maintenance	
4	552	Other Power Generation Maint of Structures	2
5	553	Other Pwr Gen Maint Generating and Electric Plant	942
6	554	Maint Misc Other Power Generation Plant	540
7		Total Maintenance	1,484
		Other Power Generation	
8	555	Purchased Power-Elec	49,008
9	557	Other Power Supply Expenses-Elec	12,907
10		TOTAL OTHER PRODUCTION (1996 \$)	66,659
		Escalation Amounts, 1996 to 1999	
11		Labor	943
12		Non-Labor	1,458
13		Other	Ō
14		Total Escalation	2,401
15		TOTAL OTHER PRODUCTION (1999 \$)	69,060

ATTACHMENT B APPENDIX D

A.97-12-020 et al. ALJ/MSW/sid

ALJ/MSW/sid PACIFIC GAS AND ELECTRIC COMPANY Electric Public Purpose Program

ADOPTED RESULTS OF OPERATIONS Test Year 1999

(Thousands of 1999 Dollars Unless Otherwise Indicated)

Line No.	e Description	CARE	CEE	R&D	Renewables	Total Public Purpose Program	Line No.
	·	0/11/12	OLL	Nab	renewables	Fiografii	INO.
	REVENUE:						
1	Revenue at Present Rates	511	121,750	30,177	48,404	200,841	1
2	Less Non-GRC Revenue	0	31	0 (7)		24	
3	General Rate Case Revenue				200,865	•	
	OPERATING EXPENSES:						
4	Energy Costs*	0	0	0	0	0	4
5	Other Production*	0	0	0	0	0	_
6	Storage*	0	0	0	0	0	_
7	Transmission*	0	0	0	0	0	
8	Distribution*	0	0	0	_	0	-
9	Customer Accounts*	434	0	0	_	434	
10	Uncollectibles	2	409	101	163	675	
11	Customer Services*	0	120,077	0		120,077	_
12	Administrative and General*	15	0	30,000	-	78,015	
13	Franchise Requirements	3	768	190	•	1,266	
14	Wage Change Impacts	6	0	0		1,200	
15	Other Price Change Impacts	39	O,	0	_	39	
16	Total Compensation Adjustment*		0	0	•	0	
16	Subtotal Expenses:	499	121,254	30,291	48,468	200,512	
	TAXES:						
17	Property	0	. 0	0	0	0	17
18	Payroll	6	0	0	0	6	
19	Business	0	0	0	0	0	
20	Other	0	0	0	0	0	20
21	State Corporation Franchise	0	31	(8)	(4)	19	
22	Federal Income	(0)	122	(30)	(15)	77	22
23	Total Taxes	6	152	(38)	(19)	102	
24	Depreciation	2	0	0	0	2	24
25	Fossil Decommissioning	0	0	0	. 0	0	
26	Nuclear Decommissioning	0	0	0	0	0	
25	Total Operating Expenses	507	121,406	30,254	48,449	200,617	
26	Net for Return	3	312	/ 77 \	/20\	000	00
_0	TOO TO TOO MITTER	3	312	(77)	(39)	200	26
27	Rate Base	40	3,570	(271)	(1,052)	2,287	27
	RATE OF RETURN:						
28	On Rate Base	8.75%	8.75%	8.75%	8.75%	8.75%	28
29	On Equity	10.60%	10.60%	10.60%	10.60%	10.60%	
	* = Constant 1996 Dollars	/END OF	4 TOTA (**)	мрит в	`		

^{* =} Constant 1996 Dollars

ATTACHMENT C

APPENDIX D

PACIFIC GAS AND ELECTRIC COMPANY Total Electric and Gas Department ADOPTED 1999 LABOR BY UNBUNDLED COST CATEGORY -- WAVE 1 IN Test Year 1999

(Thousands of 1996 Dollars Unless Otherwise Indicated)

UNBUNDLED COST CATEGORY	M&O LABOR	A&G LABOR	TOTAL LABOR
Electric Generation			_
Fossil Generation Facilities	E2 402	E 600	57.705
Fossil Step-Up Transformers	52,102	5,633	57,735
Fossil Generation-Ties	38	4	42
Hydro Generation Facilities	23	2	25
	34,746	3,523	38,269
Hydro Step-Up Transformers	0	0	0
Hydro Generation-Ties	726	74	800
Geothernal Generation Facilities	16,577	1,681	18,257
Geothermal Step-Up Transformers	10	1	11
Geothernal Generation-Ties	19	2	21
Irrigation District Payments	0	0	0
Sales to the Power Exchange	0	0	0
Humboldt SAFSTOR Costs	1,826	185	2,011
Humboldt Decommissioning	0	0	0
Diablo Decommissioning	0	0	0
Gas and Electric Supply Subtotal Electric Generation	5,034	510	_ 5,544
	111,101	11,614	_ 122,716
Electric Transmission			
Network Facility Operations	37,552	5,878	43,430
Third-Party Generation-Ties	1,039	<u> </u>	1,202
Subtotal Electric Transmission	38,591	6,041	_ 44,632
Electric Distribution and Customer Services			
Wires and Services	248,457	32,932	281,390
Transmission-Level Direct Connects	302	40	_ 342
Subtotal Electric Distribution & Cust. Svcs.	248,759	32,972	_ 281,732
Electric Public Purpose CARE		_	
	49	2	51
CEE	0	0	0
R&D	0	0	0
Renewables	0	0	_ 0
Subtotal Electric Public Purpose	49	2	51
Gas Transmission (Non-Line 401)			_
Gathering	2,893	555	3,448
Storage Services	4,152	797	4,949
Transmission Operations	25,528	4,900	_ 30,428
Subtotal Gas Transmission and Storage	32,573	6,252	38,825
Gas Distribution and Customer Services			_
Pipes and Services	173,607	17,618	191,224
Gas and Electric Supply	1,653	168	1,821
Subtotal Gas Distribution and Cust. Svcs	175,260	17,785	193,045
Gas Public Purpose			_
CARE	40	3	43
CEE	5,570	377	5,947
R&D	161	11	172
Subtotal Gas Public Purpose	5,771	390	6,161
Line 401-Pipeline Expansion	3,501	106	3,607
TOTAL UTILITY LABOR	615,605	75,163	690,768
			=

D-8

PACIFIC GAS AND ELECTRIC COMPANY Total Electric and Gas Department ADOPTED 1999 LABOR BY UNBUNDLED COST CATEGORY -- WAVE 1 OUT Test Year 1999

(Thousands of 1996 Dollars Unless Otherwise Indicated)

UNBUNDLED COST CATEGORY	M&O LABOR	A&G LABOR	TOTAL LABOR
Electric Generation			
Fossil Generation Facilities	04 470	5.000	
Fossil Serieration Facilities Fossil Step-Up Transformers	31,478	5,283	36,761
Fossil Generation-Ties	38	4	42
Hydro Generation Facilities	23	2	25
Hydro Step-Up Transformers	34,746	3,523	38,269
Hydro Generation-Ties	0	0	0
Geothernal Generation Facilities	726	74	800
Geothermal Step-Up Transformers	16,577	1,681	18,257
Geothermal Generation-Ties	10	1	11
Irrigation District Payments	19	2	21
Sales to the Power Exchange	0	0	0
Humboldt SAFSTOR Costs	0	0	0
Humboldt Decommissioning	1,826	185	2,011
Diablo Decommissioning	0	0	0
Gas and Electric Supply	0	0	0
Subtotal Electric Generation	5,034	510	_ 5,544
Electric Transmission	90,477	11,264	_ 101,742
Network Facility Operations	27 552	E 070	40.400
Third-Party Generation-Ties	37,552	5,878	43,430
Subtotal Electric Transmission	1,039	163	_ 1,202
Electric Distribution and Customer Services	38,591	6,041	_ 44,632
Wires and Services	040 457	00.000	
Transmission-Level Direct Connects	248,457	32,932	281,390
Subtotal Electric Distribution & Cust. Svcs.	302	40	342
Electric Public Purpose	248,759	32,972	281,732
CARE	49	2	F4
CEE		2	51
R&D	0	0	0
Renewables	0	0	0
Subtotal Electric Public Purpose	0	0	_ 0
Gas Transmission (Non-Line 401)	49	2	_ 51
Gathering			
Storage Services	2,893	555	3,448
Transmission Operations	4,152	797	4,949
Subtotal Gas Transmission and Storage	25,528	4,900	30,428
Gas Distribution and Customer Services	32,573	6,252	38,825
Pipes and Services	472.007	47.040	404.004
Gas and Electric Supply	173,607	17,618	191,224
Subtotal Gas Distribution and Cust. Svcs	1,653	168	1,821
Gas Public Purpose	175,260	17,785	193,045
CARE	40	_	_
CEE	40	3	43
R&D	5,570	377	5,947
Subtotal Gas Public Purpose	161	11	172
Line 401-Pipeline Expansion	5,771	390	6,161
TOTAL UTILITY LABOR	3,501	106	3,607
TO THE PROPERTY OF THE PROPERT	594,981	74,813	669,794

D-8A

(END OF ATTACHMENT D)